

COLLEGE OF THE SEQUIOIAS COMMUNITY COLLEGE DISTRICT
Board of Trustees Meeting
October 12, 2020

CONSENT CALENDAR

6

2019-2020 Working Budget Approval
(July 1, 2020 to September 23, 2020)

Status: Action

Presented by: Ron Perez
 Vice President, Administrative Services

Issue

The Tulare County Office of Education requests that the Board approve working budgets periodically throughout the year when expenditures exceed the previously approved expenditure budgets by major account (object) code. Due to new grants, programs and budget changes between account (object) codes, the working budget increases and decreases by major account (object) code.

Background

As the District has its own software system and is not using the County System, the Tulare County Office of Education requires that a Board approved budget be submitted with every batch of checks to be signed and a comparison between the last Board approved budget by major account (object) code and the expenditures to date including the current batch of checks to insure that the District does not spend in excess of its budget by major account (object) code.

Recommended Action

It is recommended that the Board of Trustees approve the attached working budget dated September 23, 2020.

Budget as of
9/23/20

2020-2021 Working Budget
Approved October 12, 2020

	General Fund (COS 11000-19250) TCOE 010					Capital Projects (COS 41000-48009) TCOE 400					Banked Leave Fund (COS 62100) TCOE 611		
	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Year to Date	Available Balance
Revenues													
80000	105,770,172		21,104,753.38		84,665,418.62	14,478,742		154,191.41		14,324,550.59	40,000		40,000.00
F.B.Draw					-					-			
MAA F.B. Draw					-								
Expenses													
10000	32,923,500		4,145,397.29		28,778,102.71						37,500		37,500.00
20000	20,337,077		3,182,584.38		17,154,492.62								
30000	21,608,296		2,847,963.89		18,760,332.11								
40000	5,481,892		599,408.76	1,244,762.82	3,637,720.42					-			
50000	12,481,342		2,157,359.03	2,465,895.69	7,858,087.28	1,593,200		320,574.80	284,915.78	987,709.42			
60000	3,466,638		245,189.76	432,759.97	2,788,688.27	19,939,405		322,293.59	876,446.43	18,740,664.98			
70000	4,279,298		6,635.24	43,000.00	4,229,662.76					-	2,500		2,500.00
90000													
Total													
Expenses	100,578,043	-	13,184,538.35	4,186,418.48	83,207,086.17	21,532,605	-	642,868.39	1,161,362.21	19,728,374.40	40,000	-	40,000.00
Revenues	105,770,172	-	21,104,753.38	-	84,665,418.62	14,478,742	-	154,191.41	-	14,324,550.59	40,000	-	40,000.00

	Farm Special Reserve Fund (COS 48010) TCOE 300					Linwood Farm Special Reserve (COS 48015) TCOE 441					HSI Trust Fund (COS 79500) TCOE 790		
	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Current Period	Year to Date	Reserved	Available Balance	Budget	Year to Date	Available Balance
Revenues													
80000	9,000				9,000.00	9,000				9,000.00	20,000	-	20,000.00
F.B. Draw					-					-			-
Expenses													
10000					-					-			-
20000					-					-			-
30000					-					-			-
40000					-					-			-
50000					-					-			-
60000					-					-			-
70000					-					-	10,000	-	10,000.00
90000					-					-			-
Total													
Expenses	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000.00
Revenues	9,000	-	-	-	9,000.00	9,000	-	-	-	9,000.00	20,000	-	20,000.00

2020/21 General Fund Budget

	9/14/20 Unrestricted Budget	10/12/20 Unrestricted Budget	Variance		9/14/20 Restricted Budget	10/12/20 Restricted Budget	Variance
Revenue Limit	73,270,609	73,270,609	-		-	-	-
Other Revenue	4,101,532	4,101,532	-		21,389,477	28,398,031	7,008,554 (a)
Total Revenue	77,372,141	77,372,141	-		21,389,477	28,398,031	7,008,554
Academic Salaries 10000	29,978,784	29,982,498	3,714	(b)	3,120,366	2,941,002	(179,364)
Contract Faculty	19,168,384	19,071,441	(96,943)		2,201,690	2,094,408	(107,282)
Faculty Overload	2,146,945	2,146,945	-		166,614	36,170	(130,444)
Adjunct Faculty	3,946,985	3,946,985	-		32,906	73,605	40,699
Summer School	894,732	984,732	90,000		7,500	7,500	-
Administrator	2,614,164	2,614,164	-		319,245	319,245	-
Hourly Counselor/Librarian	286,850	335,184	48,334		330,836	304,875	(25,961)
Classified Salaries 20000	14,387,048	14,392,579	5,531	(c)	5,918,944	5,944,498	25,554
Classified	9,205,003	9,210,534	5,531		3,983,902	3,931,036	(52,866)
Student Help	758,087	758,087	-		580,142	597,422	17,280
Administrator	2,994,670	2,994,670	-		996,127	1,057,267	61,140
Confidential	622,807	622,807	-		-	-	-
Professional Expert	314,633	314,633	-		242,984	242,984	-
Benefits 30000	17,876,599	17,828,300	(48,299)	(d)	3,769,898	3,779,996	10,098
Supplies 40000	1,071,450	1,033,496	(37,954)	(e)	2,242,411	4,448,396	2,205,985
Services 50000	6,295,645	6,593,532	297,887	(f)	3,111,207	5,887,810	2,776,603
Capital Outlay 60000	1,489,762	1,788,412	298,650	(g)	1,068,998	1,678,226	609,228
Other Outgo 70000	561,195	561,195	-		2,157,653	3,718,103	1,560,450
Total Expenses	71,660,483	72,180,012	519,529		21,389,477	28,398,031	7,008,554
General Fund Surplus/(Deficit)	5,711,658	5,192,129			-	-	

Surplus/(Deficit)	
Final Adopted Surplus	5,711,658
C/F MAA	(28,330)
C/F Above Base	(238,759)
C/F Hanford Center one-time funds	(76,343)
C/F Facilities	(202,775)
C/F Various department budgets	(16,110)
C/F COSAFA Office Hours	(5,867)
C/F COSTA faculty travel	(10,000)
Misc Certificated salary changes decrease	3,304
Misc Classified salary changes increase	(14,451)
Employer portion excess STRS savings decrease	69,802

Revenue Changes 10/12/20	Unrestricted	Restricted
(a) Carry forward revenue increase/(decrease)		
CARES Act Institutional		1,181,250
CARES Act HSI		202,071
Kaweah LVN to RN		89,949
DSN Advanced Manufacturing Local		606
DSN Health Care Local		33,418
Health Center		52,652
Traffic Safety		947
Parking		238,034
SSSP Student Success		214,199
Student Equity Plan		66,431
Adult Ed		13,673
Hunger Free Campus		32,930
Staff Diversity		69,059
EOPS		31,262
Strong Workforce Regional		109,391
Strong Workforce Local #3		131,297
Strong Workforce Local #4		217,460
ISPIC Tourism		7,638
Basic Skills		428,837
Certified Nursing Assistant		39,699
Lottery Prop 20		2,172,969
FWS Local		6,477
DLIA Award		4,984
Puente Co-op		2,456
Valley Can Air		22,685
Constitution Testing		15,710
DSN Health		34,560
Classified Staff Development		35,061
Mental Health		6,549
Guided Pathways		335,134
SEOG AA		2,494
PELL AA		30,303
Food Safety		(630)
Veterans Resource Center		60,528
Vets		8,502
Kings Co WIOA		6,541
Tulare Co WIOA		27,187
CTE CVC/OEI Online Pathway		(16,376)
REALM		151,359
CaWORKS		53,995
Financial Aid Technology		49,607
College Promise		734,298
EOPS increase		77,294
EOPS/CARES decrease		(24,209)

NextUP decrease	(10,275)
Grant ended SWP/TPP	(30,000)
COVID19 Block Grant state decrease	(113,868)
TRIO decrease	(5,380)
Grant ended TRIO/SSS	(212,651)
TANF increase	1,772
AAC decrease	(28,483)
New Grant USDA FSMA Training Central Valley	426,813
New Grant MESA State	8,751
CalWorks increase	13,594
Total Restricted	7,008,554

Unrestricted Major Expense Changes 10/12/20	Detail	Total
(b) Academic Salaries: Misc Certificated salary changes decrease	(60,487)	
C/F Adjunct Office Hours increase	5,867	
Expense Transfer from Supplies increase	10,000	
Budget Augmentation Division chair counseling backfill increase	48,334	3,714
(c) Classified Salaries: Misc Classified salary changes increase	5,531	5,531
(d) Benefits: STRS employer excess portion decrease	(69,802)	
Budget Augmentation Division chair counseling backfill increase	9,605	
Expense transfer from Supplies increase	3,734	
Misc salary changes all groups increase	8,164	(48,299)
(e) Supplies: C/F various increase	5,628	
Expense transfer to Academic Salaries decrease	(10,000)	
Expense transfer to Benefits decrease	(3,734)	
Expense transfer to Services decrease	(4,251)	
Expense transfer to Capital Outlay decrease	(25,597)	(37,954)
(f) Services: C/F various increase	346,074	
Expense transfer from Supplies increase	4,251	
Expense transfer to Capital Outlay decrease	(52,438)	297,887
(g) Capital Outlay: C/F various increase	220,615	
Expense transfer from Supplies increase	25,597	
Expense transfer from Services increase	52,438	298,650